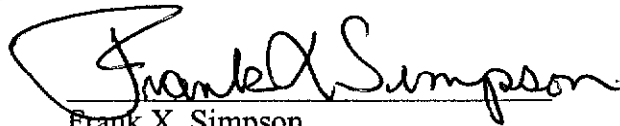


COMMONWEALTH OF PENNSYLVANIA )  
 )  
COUNTY OF MONTGOMERY )

**AFFIDAVIT**

I, Frank X. Simpson, first being duly sworn upon oath depose and say that I am employed by Consumers Water Company, as Vice President - Rates, that I have read the attached and foregoing Exhibits and Schedules of Frank X. Simpson in Docket Nos. 00-0337, 00-0338 and 00-0339 (consolidated), which is identified as CIWC Exhibits 11.0, 12.0 and 13.0, A, B, C, D and H Schedules, which are attached thereto; that these documents were prepared by me or under my supervision and I know the contents thereof; that said contents are true in substance and in fact; and that CIWC Exhibits 11.0, 12.0 and 13.0, A, B, C, D and H are the exhibits I wish to give in this proceeding.



Further affiant sayeth not.

  
Frank X. Simpson

Subscribed and Sworn  
to before me this  
13<sup>th</sup> day of November, 2000.

  
Notary Public

Notarial Seal  
DOCK  
Mary C. Olk, Notary Public  
Lower Merion Twp., Montgomery County  
My Commission Expires May 17, 2004  
Member, Pennsylvania Association of Notaries

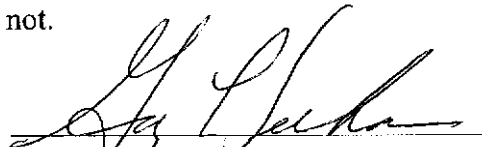
OFFICIAL FILE  
I.C.C. DOCKET NO. 00-0337-0339  
CIWC Exhibit No. 1309 Sch 2  
Witness   
Date 11/17/00 Reporter 

STATE OF ILLINOIS     )  
                                      )  
COUNTY OF LEE         )

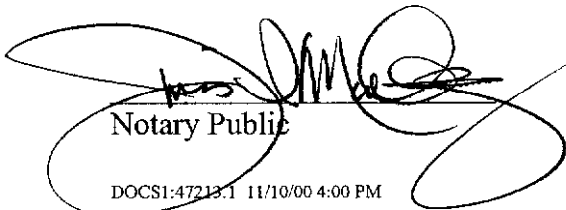
**AFFIDAVIT**

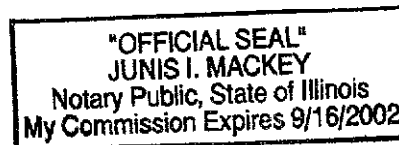
I, Gary L. Seehawer, first being duly sworn upon oath depose and say that I am employed by Consumers Illinois Water Company, as Vice President and Division Manager; that I have read the attached and foregoing exhibit of Gary L. Seehawer in Docket Nos. 00-0337, 00-0338 and 00-0339 (consolidated), which are identified as CIWC Exhibit 13.0, E Schedules , which are attached thereto; that these documents were prepared by me or under my supervision and I know the contents thereof; that said contents are true in substance and in fact; and that CIWC Exhibit 13.0, E Schedules are the exhibits I wish to give in this proceeding.

Further affiant sayeth not.

  
\_\_\_\_\_  
Gary L. Seehawer

Subscribed and Sworn  
to before me this  
11 day of November, 2000.

  
\_\_\_\_\_  
Notary Public  
DOCS1:47213.1 11/10/00 4:00 PM



CIWC EXHIBIT NO. 13.0

A, B, C, D, E & H SCHEDULES

STANDARD FILING REQUIREMENTS

FOR

WOODHAVEN WATER DIVISION

CONSUMERS ILLINOIS WATER COMPANY

ILLINOIS COMMERCE COMMISSION

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

A - 1

Page

1 of 2

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Summary of Standard Information Requirements**Line

1	Utility Name:	Consumers Illinois Water Company
2		
3	Segment of Operations Requesting Change in Rates:	Woodhaven Water Division
4		
5	Tariff Filing Date:	April 14, 2000
6		
7	Test Year Type:	Future Test Year
8		
9	Test Year:	2001
10		
11	Utility Representative Contact & Telephone Number:	David W. Leppert - (815) 935-6535 Ext. 521
12		
13	Utility Address:	P. O. Box 152 Kankakee, Ill. 60901
14		
15	Alternate Utility Representative Contact & Telephone Number:	Frank X. Simpson - (610) 645-1136 e:mail simpsonf@suburbanwater.com
16		762 W. Lancaster Ave., Bryn Mawr, PA 19010-3489
17		
18	Attorney Name, Address & Telephone Number:	Kathy L. Pape - (610) 645-1142 e:mail papek@suburbanwater.com
19		762 W. Lancaster Ave., Bryn Mawr, PA 19010-3489
20		
21	Jurisdictional Increase Requested - Dollars and Percentage:	
22		
23	Woodhaven Water Division -	\$291,029 57.75%
24		
25	List of Schedules, Workpapers, and General Information	
26	Requirements not Provided:	Please see Schedule A - 1, page 2

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule A - 1

Page 2 of 2

Person Responsible: D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Summary of Standard Information Requirements**

List of Schedules, Workpapers, and General Information Requirements not Provided:

<u>Line</u>	<u>Item Number</u>	<u>Description</u>	<u>Explanation</u>
1	NONE		

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

A - 2

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: Projected 2001

**Overall Financial Summary**

<u>Line</u>	<u>Description (A)</u>	<u>Supporting Schedule or Mathematical Operation (B)</u>	<u>Amount (C)</u>
1	Original Cost Rate Base	B - 1	\$2,073,675
2	Operating Income - Present Rates	C - 1	\$34,854
3	Earned Rate of Return	Line 2 / 1	1.68%
4	Cost of Capital	D - 1	9.75744%
5	Operating Income - Proposed Rates	Line 1 x 4	\$202,338
6	Operating Income Deficiency	Line 5 - 2	\$167,484
7	Gross Revenue Conversion Factor	A - 2.1	1.73765
8	Revenue Increase Calculated	Line 6 x 7	\$291,029
9	Revenue Increase Requested	C - 1	\$291,029
10	Pro Forma Present Operating Revenues	C - 1	\$503,961
11	Revenues Proposed	Line 9 + 10	\$794,990
12	% Increase	Line 9 / 10	57.75%

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

A - 2.1

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

**Computation of Jurisdictional Gross Revenue Conversion Factor**

<u>Line</u>	<u>Description</u> <u>(A)</u>	<u>Operation</u> <u>(B)</u>	<u>Amount</u> <u>(C)</u>
1	Operating Revenues		100.000%
2			
3	Less: Bad Debt Expense	WP-C1, Column H, Line 18 / Line 1	4.6144%
4			
5	Income Before State Income Tax	Line 1 - Line 3	95.3856%
6			
7	State Income Tax Rate @ 7.18%	7.18% x Line 5	6.8487%
8			
9	Income Before Federal Income Tax	Line 5 - Line 7	88.5369%
10			
11	Federal Income Tax Rate @ 35%	35% x Line 9	30.9879%
12			
13	Income After Federal Income Tax	Line 9 - Line 11	57.5490%
14			
15			
16			
17	Gross Revenue Conversion Factor	Line 1 / Line 13	1.73765

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule A - 3  
Page 1 of 1  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: Average 2001

### Comparison of Present and Proposed Rates Jurisdictional Pro Forma

Line	Customer Classification (A)	Year 2001 Average # of Customers (B)	No. of Units Sold (mg) (C)	Revenue at Present Rates (D)	Revenue at Proposed Rates (E)	Dollar Difference in Revenue (F)	% Change in Revenue (G)
1	Residential - Metered	4	0.5	\$1,416	\$2,234	\$818	57.75%
2	Residential - Unmetered	6,169		468,111	738,437	270,326	57.75%
3	Commercial	34	4.2	13,810	21,785	7,975	57.75%
4							
5	Industrial	0		0	0	0	
6							
7	Public Authority	0		0	0	0	
8							
9	Sales to Other Utilities	0		0	0	0	
10							
11	Total:	6,207	4.7	483,337	762,456	279,119	57.75%
12							
13							
14	Public Fire	0		0	0	0	
15							
16	Private Fire	0		0	0	0	
17							
18	Total Fire:	0		0	0	0	
19							
20							
21	<u>Other Revenue:</u>						
22	Forfeited Discounts			16,897	26,655	9,758	57.75%
23	Misc. Service Revenues			0	0	0	#DIV/0!
24	Rents From Water Property			0	0	0	#DIV/0!
25	Other Water Revenues			3,727	5,879	2,152	57.75%
26							
27	Total Other:			20,624	32,534	11,910	57.75%
28							
29							
30	TOTAL	6,207	4.7	\$503,961	\$794,990	\$291,029	57.75%



CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule A - 4  
Page 1 of 1  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

### Comparison to Prior Rate Order

Line	Description (A)	Supporting Schedule or Mathematical Operation (B)	Prior Rate Order (C)	Future Test Year Amount (D)
1	Original Cost Rate Base	B - 1	\$1,689,265	\$2,073,675
2	Operating Income - Present Rates	C - 1	\$112,925	\$34,854
3	Earned Rate of Return	Line 2 / 1	6.68%	1.68%
4	Cost of Capital	D - 1	9.41%	9.75744%
5	Operating Income - Proposed Rates	Line 1 x 4	\$158,960	\$202,338
6	Operating Income Deficiency	Line 5 - 2	\$46,035	\$167,484
7	Gross Revenue Conversion Factor	A - 2.1	1.67	1.73765
8	Revenue Increase Calculated	Line 6 x 7	\$76,878	\$291,029
9	Revenue Increase Requested	C - 1	\$46,048	\$291,029
10	Pro Forma Present Operating Revenues	C - 1	\$466,823	\$503,961
11	Revenues Proposed	Line 9 + 10	\$543,701	\$794,990
12	% Increase	Line 9 / 10	16.47%	57.75%

Changes in Conditions from prior rate Order necessitating the filing for a change in base rates:

This rate filing is primarily driven by: increased capital investment as reflected on B-5 and higher operating expenses as reflected on C-4. The filing is also due in part to increased depreciation expense resulting from proposed adoption of Kankakee Division depreciation rates. The prior rate filing was based on an adjusted 1994 historical test year. This filing is based on an adjusted 2001 future test year.

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

A - 5

Page

1 of 2

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

## **Jurisdictional Allocation Summary**

Line

- |   |   |
|---|---|
| 1 | All utility revenues, expenses and rate base items are allocated at 100%, |
| 2 | or as described on Schedule A - 5, page 2 and supporting Workpapers       |
| 3 | WP-A5, pages 1 - 3.   |

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule A - 5  
Page 2 of 2  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

### Jurisdictional Allocation Summary

<u>Line</u>	<u>Allocation Item</u> <u>(A)</u>	<u>Allocation Factor</u> <u>(B)</u>	<u>Supporting</u> <u>Workpaper</u> <u>(C)</u>
1	Corporate Office	Customer Count	WP-A5 p1-3
2	Remittance Center	Customer Count	WP-A5 p1-3
3			
4			
5			
6	Deferred Taxes -		
7			
8	Tank Painting	Deferred Expense	WP-A5 p3
9			
10			
11	Pension	Expense	WP-A5 p3
12			
13			
14	Other	Plant	WP-A5 p3
15			
16	Please see supporting workpapers		

CONSUMERS ILLINOIS WATER COMPANY  
 Woodhaven Water Division  
 Rate Case Docket No. 00-

Proposed Test Year Period: Future  
 Period Reported: 2001

Schedule  
 Page  
 Person Responsible:

B-1  
 1 of 1  
 D. Leppert

### Jurisdictional Rate Base Summary

Line	Rate Base Component (A)	Supporting Schedule (B)	Unadjusted Ave. Future Test Year (C)	Adjustments (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	B - 4; B-5	\$4,151,137	-\$72,543	\$4,078,594
2	Add: Non-AFUDC CWIP	B - 7	0	0	0
3	Less: Reserve for Accum. Depreciation	B - 2.1; B - 6	1,372,532	-13,028	1,359,504
4	Net Utility Plant		2,778,605	-\$59,515	\$2,719,090
5					
6	<b>Additions</b>				
7					
8	Deferred Charges	B - 10	6,344	0	6,344
9	Materials & Supplies	B - 8.1	16,967	0	16,967
10	Cash Working Capital	B - 2.2; B - 8	40,682	311	40,993
11	Amort. of Contributions In Aid of Const.	B - 15	406,468	0	406,468
12					
13	<b>Deductions</b>				
14					
15	FAS 87 Pension	B - 87	7,952	0	7,952
16	Customer Advances	B - 15	0	0	0
17	Contributions In Aid of Construction	B - 15	923,014	0	923,014
18	Deferred Income Taxes - Total	B - 2.3; B - 9	208,829	-23,608	185,221
19					
20					
21	Original Cost Rate Base		\$2,109,271	-\$35,596	\$2,073,675

Proposed Test Year Period: Future  
Period Reported: 2001

## Summary of Utility Adjustments to Rate Base

Line	Rate Base Component (A)	Unadjusted Ave. Future Test Year (B)	Summary of Adjustments to Rate Base (C)	Supporting Schedule (D)	Adjusted Ave. Future Test Year (E)
1	Gross Utility Plant in Service at Orig. Cost	\$4,151,137	-\$72,543	B - 4	\$4,078,594
2	Add: Non-AFUDC CWIP	0	0		0
3	Less: Reserve for. Accum. Depreciation	1,372,532	-13,028	B - 2.1	1,359,504
4	Net Utility Plant	2,778,605	-\$59,515		\$2,719,090
5					
6	<b>Additions</b>				
7					
8	Deferred Charges	6,344	0		6,344
9	Materials & Supplies	16,967	0		16,967
10	Cash Working Capital	40,682	311	B - 2.2	40,993
11	Amort. of Contributions In Aid of Const.	406,468	0		406,468
12					
13	<b>Deductions</b>				
14					
15	FAS 87 Pension	7,952	0		7,952
16	Customer Advances	0	0		0
17	Contributions In Aid of Construction	923,014	0		923,014
18	Deferred Income Taxes - Total	208,829	-23,608	B - 2.3	185,221
19					
20					
21	Original Cost Rate Base	\$2,109,271	-\$35,596		\$2,073,675

### Detailed Adjustments to Rate Base

Reserve for Accumulated Depreciation:

Depreciation reserve is adjusted based upon the retirements per Schedule B-4 as well as depreciation expense adjustments per Schedule C-2.4. Please see B-4 and C-2.4 as well as direct testimony of Frank X. Simpson.

Line	Major Account Number (A)	Plant Description (B)	Unadjusted Ave. Future Test Year (B-6) (C)	Retirement Adjustments (B-4) (D)	Depreciation Expense Adjustments (C-2.4) (E)	Total Adjustments (D + E) (F)	Adjusted Ave. Future Test Year (C + F) (G)
		<b>Source of Supply Plant</b>					
1	304	Structures and Improvements	\$23,085	-\$323	\$1,258	\$933	\$23,998
2	305	Collecting & Impounding Reservoirs	0	0	0	0	0
3	306	Lake, River and Other Intakes	0	0	0	0	0
4	307	Wells and Springs	60,156	-2,231	-960	-3,191	56,965
5	309	Supply Mains	3,120	0	-24	-24	3,096
6							
7							
8		<b>Pumping Plant</b>					
9	304	Structures and Improvements	188	0	4	4	173
10	310	Power Generating Equipment	12,654	0	1,261	1,261	13,915
11	311	Electric Pumping Equipment	-21,593	-7,746	2,758	-4,988	-26,581
12		<b>Water Treatment Plant</b>					
13	304	Structures and Improvements	-54	0	1,347	1,347	1,293
14	320	Water Treatment Equipment	94,021	-6,171	3,780	-2,391	91,629
15							
16		<b>Transmission &amp; Dist. Plant</b>					
17	304	Structures and Improvements	102	0	42	42	144
18	330	Dist. Reservoirs & Standpipes	86,370	0	-684	-684	85,686
19	331	T & D Mains	708,612	-1,720	17,234	15,514	724,126
20	333	Services	333,511	-654	9,786	9,132	342,843
21	334	Meters	4,316	0	596	596	4,912
22	334	Meter Installations	1,187	0	128	128	1,314
23	335	Hydrants	6,437	-306	1,232	926	7,364
24	339	Other Plant & Misc. Equipment	-17	0	149	149	132
25		<b>General Plant</b>					
26	304	Structures and Improvements	26,516	0	7,228	7,228	33,744
27	344	Laboratory Equipment	387	0	155	155	542
28	340	Office Furniture and Equipment	25,864	-47,240	11,720	-35,519	-9,656
29	340	Data Processing Equipment	0	0	0	0	0
30	342	Stores Equipment	1,182	0	0	0	1,182
31	345	Power Equipment	3,302	0	2,892	2,892	6,194
32	346	Communication Equipment	10,976	0	9,665	9,665	20,641
33	347	Miscellaneous Equipment	911	0	59	59	970
34	341	Transportation Equipment	-10,716	-6,152	5,571	-582	-11,298
35	343	Tools, Shop and Garage Equip.	2,055	0	1,765	1,765	3,821
36							
37		CIAC and Other Adjustments	0		-17,445	-17,445	-17,445
38							
39							
40		<b>TOTAL:</b>	<b>\$1,372,532</b>	<b>-\$72,543</b>	<b>\$59,515</b>	<b>-\$13,028</b>	<b>\$1,359,504</b>

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2001

Schedule  
Page  
Person Responsible:

B - 2.2  
1 of 1  
D. Leppert

**Detailed Adjustments to Rate Base**

<u>Line</u>	<u>Working Capital:</u>	
1	Total Operating Expenses (Pre Income Taxes)	\$514,628
2		
3	Uncollectible Accounts Expense	36,684
4	Annual Amortization of Rate Case Expense	20,838
5	Depreciation Expense	113,438
6	Real Estate Tax Expense	<u>15,723</u>
7	Operating Expense Requiring Working Capital	327,944
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>
9	TOTAL:	\$40,993
10		
11		
12	Unadjusted Average Future Test Year:	<u>40,682</u>
13		
14		
15	Adjustment to Working Capital	<u>\$311</u>

Period Reported: 2001

## Detailed Adjustments to Rate Base

### Deferred Taxes:

Deferred Taxes are adjusted based upon increase in book depreciation per schedule C-2.4.  
Please see schedule C-2.4 and C-5.3 as well as direct testimony of Frank X. Simpson.

Line	Description (A)	Unadjusted Depreciation Rates (B)	Adjusted Depreciation Rates (C)	Deferred Tax Adjustment (D)
1	Tax / Book Depreciation Timing Differences:			
2				
3	Tax Depreciation	\$72,806	\$72,806	\$0
4	Book Depreciation	<u>53,923</u>	<u>113,438</u>	<u>59,515</u>
5	Tax Depreciation Difference to Book Depreciation	18,883	-40,632	-59,515
6				
7				
8				
9				
10	Total Tax / Book Depreciation Timing Differences -	<u>\$18,883</u>	<u>-\$40,632</u>	<u>-\$59,515</u>
11	State Income Tax Rate:	7.18%	7.18%	7.18%
12				
13	Attributable Deferred SIT Expense (line 10 x 12)	-1,356	2,917	4,273
14				
15				
16				
17	Tax / Book Depreciation Timing Differences-DFIT:			
18	(Lines 10 + 14)	17,527	-37,715	-55,242
19				
20	Federal Income Tax Rate:	<u>35.00%</u>	<u>35.00%</u>	<u>35.00%</u>
21				
22	Attributable Deferred FIT Expense (line 18 x 20)	-6,134	13,200	19,335
23				
24				
25				
26	Total Deferred Tax Adjustment (lines 14 + 22)	<u>-\$7,490</u>	<u>\$16,118</u>	<u>\$23,608</u>



## Comparative Balance Sheet for Prior Five Years and the Test Year

Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

### Assets - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Utility Plant In Service:							
2	Water & Sewer	\$147,894,379	\$149,889,631	\$145,899,126	\$137,538,427	\$131,229,447	\$125,978,699	\$121,747,842
3								
4	Utility Plant Held For Future Use:							
5	Water & Sewer	479,944	479,944	479,944	479,944	1,021,924	991,730	990,111
6								
7	Construction Work In Progress:							
8	Water & Sewer	819,715	819,715	819,715	2,242,911	712,300	944,141	696,114
9								
10	Acq. Adj. - Water & Sewer - Net	-106,736	-106,736	-106,736	-229,495	-229,494	-229,494	-229,494
11								
12	Amortization of Acquisition Adj.	255,521	252,816	258,225	386,394	391,804	392,829	370,970
13	Accumulated Depreciation - Water & Sewer	-39,161,559	-40,912,359	-37,410,759	-35,990,381	-32,498,446	-29,093,348	-26,119,917
14								
15								
16	Net Utility Plant	\$110,181,263	\$110,423,011	\$109,939,515	\$104,427,800	\$100,627,535	\$98,984,557	\$97,455,626
17								
18	Non Utility Property	490,875	490,875	490,875	490,875	317,875	\$314,860	\$317,510
19	Accumulated Depreciation	-46,190	-47,291	-45,089	-42,886	-37,040	-33,100	-28,355
20	Net Non Utility Property	\$444,685	\$443,584	\$445,786	\$447,989	\$280,835	\$281,760	\$289,155
21								
22	Other Investments	\$7	\$7	\$7	\$7	\$7	\$7	\$7
23	Special Funds	0	0	0	0	0	0	0
24								
25	Total Investment and Fund Acct.	\$444,692	\$443,591	\$445,793	\$447,996	\$280,842	\$281,767	\$289,162
26								
27	Cash	46,981	71,419	22,542	508,172	1,690,740	514,574	729,041
28	Spec. Dep./Other Special Funds	6,500	6,500	6,500	6,500	24,690	0	0
29	Temporary Cash Investments	203,307	179,163	227,450	383,335	419,232	396,809	513,638
30	Accounts Rec. - Net of Reserve	2,932,217	2,932,217	2,932,217	2,932,217	2,765,100	2,418,157	2,665,992
31	Accounts Rec. - Assoc. Co's.	67	67	67	67	125	0	3,747
32	Materials and Supplies - Water + Sewer	450,414	451,944	448,883	411,677	548,994	555,853	557,026
33								
34	Prepaid Assets	29,621	29,621	29,621	29,621	156,527	331,637	369,885
35	Rents Receivable	865	865	865	865	706	490	740
36	Accrued Utility Revenues	821,204	821,204	821,204	872,171	729,639	690,425	610,846
37	Misc. and Current Accrued Assets	0	0	0	0	0	0	0
38	Deferred Debits	4,420,724	4,328,043	4,513,404	4,422,544	9,842,223	9,399,973	9,108,533
39								
40	TOTAL ASSETS	\$119,537,853	\$119,687,645	\$119,388,061	\$114,442,965	\$117,086,353	\$113,574,242	\$112,304,236

Period Reported: 1996 - 2001  
Prior Year (1999) 12 Mo. Actual

## Comparative Balance Sheet for Prior Five Years and the Test Year

### Equity Capital and Liabilities - TOTAL COMPANY

Line	Description (A)	Projected Ave. Future Test Year (C + D) / 2 (B)	Projected 2001 (C)	Projected 2000 (D)	1999 (E)	1998 (F)	1997 (G)	1996 (H)
1	Common Stock	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,983,600	\$2,653,600	\$2,653,600
2	Preferred Stock	400,000	400,000	400,000	400,000	400,000	400,000	400,000
3	Premium on Capital Stock	8,967,550	8,967,550	8,967,550	8,967,550	8,967,550	5,297,550	5,297,550
4	Other Paid In Capital	13,920,586	13,971,349	13,869,823	13,768,171	13,688,161	13,688,161	13,688,161
5	Capital Stock Expense	-50,792	-50,792	-50,792	-50,792	-50,792	-46,792	-46,792
6	Unapprop. Retained Earnings	15,440,818	15,748,007	15,133,629	11,869,156	10,659,502	10,252,379	10,169,423
7	Approp. Retained Earnings	411,929	411,929	411,929	411,929	411,929	411,929	411,929
8								
9	TOTAL PROPRIETARY CAPITAL	\$42,073,691	\$42,431,643	\$41,715,739	\$38,349,614	\$37,059,950	\$32,656,827	\$32,573,871
10								
11	First Mortgage Bonds	\$39,300,000	\$39,300,000	\$39,300,000	\$37,300,000	\$37,300,000	\$37,300,000	\$37,300,000
12	Other Long Term Debt	60,652	50,645	70,659	90,377	109,803	125,787	139,282
13								
14	TOTAL LONG TERM DEBT	\$39,360,652	\$39,350,645	\$39,370,659	\$37,390,377	\$37,409,803	\$37,425,787	\$37,439,282
15								
16	Notes Payable to Banks	\$2,650,000	\$2,400,000	\$2,900,000	\$2,500,000	\$1,500,000	\$4,100,000	\$4,825,000
17	Accounts Payable	570,994	572,524	569,463	522,087	1,608,664	1,459,389	1,137,607
18	Accounts Payable - Assoc. Co's.	446,755	446,755	446,755	446,755	313,328	87,802	110,109
19	Notes Payable - Assoc. Co's.	0	0	0	0	0	0	0
20	Customer Deposit	183	183	183	183	74	74	2,359
21	Accrued Taxes	721,321	721,321	721,321	721,321	427,267	611,992	278,021
22	Accrued Interest	947,749	947,749	947,749	885,650	949,245	939,230	932,650
23	Accrued Dividends	0	0	0	0	877,500	538,000	0
24	Misc. Current & Accrued Liabilities	0	0	0	0	0	3,932	6,376
25	Customer Advances	2,795,494	2,778,563	2,812,425	2,870,962	2,452,137	2,091,035	472,683
26	Other Deferred Credits	3,455,204	3,479,607	3,430,800	3,437,684	3,620,057	3,366,379	3,883,824
27	Unamortized Investment Tax Credit	967,440	942,456	992,424	1,042,392	1,071,860	1,121,803	1,172,875
28	Contributions In Aid of Construction:							
29	Water + Sewer	23,568,891	23,596,576	23,541,206	24,618,866	24,246,256	23,921,635	24,488,182
30								
31	Accum. Amort. - CIAC:							
32	Water + Sewer	-5,767,963	-5,942,821	-5,593,104	-5,562,312	-5,196,211	-4,826,744	-4,455,036
33								
34	Accumulated Deferred Inc. Taxes	7,747,443	7,962,444	7,532,441	7,219,386	10,746,423	10,077,101	9,436,433
35								
36	TOTAL EQUITY CAP. & LIAB.	<u>\$119,537,853</u>	<u>\$119,687,645</u>	<u>\$119,388,061</u>	<u>\$114,442,965</u>	<u>\$117,086,353</u>	<u>\$113,574,242</u>	<u>\$112,304,236</u>

# Summary of Adjustments to Plant in Service

Period Reported: 2001

Line	Account Number (A)	Account Description (B)	Unadjusted Jurisdictional Ave. Future Test Year (C)	Pro Forma Retirements (D)	Pro Forma Reclasses (E)	Adjusted Jurisdictional Ave. Future Test Year (F)
1		<b>Intangible Plant</b>				
2	301	Organization	\$4,062			\$4,062
3	302	Franchises & Consents	38,774			38,774
4		<b>Source of Supply Plant</b>				
5	303	Land and Land Rights	4,515			4,515
6	304	Structures and Improvements	54,959	-323		54,636
7	305	Collecting & Impounding Res.	0			0
8	306	Lake, River and Other Intakes	0			0
9	307	Wells and Springs	279,331	-2,231		277,100
10	309	Supply Mains	21,812			21,812
11						
12		<b>Pumping Plant</b>				
13	303	Land and Land Rights	0			0
14	304	Structures and Improvements	1,633			1,633
15	310	Power Generating Equipment	94,852			94,852
16	311	Electric Pumping Equipment	265,579	-7,746		257,833
17		<b>Water Treatment Plant</b>				
18	303	Land and Land Rights	0			0
19	304	Structures and Improvements	48,447			48,447
20	320	Water Treatment Equipment	254,957	-6,171		248,786
21						
22		<b>Transmission &amp; Dist. Plant</b>				
23	303	Land and Land Rights	0			0
24	304	Structures and Improvements	997			997
25	330	Dist. Reservoirs & Standpipes	207,078			207,078
26	331	T & D Mains	1,215,025	-1,720		1,213,305
27	333	Services	737,640	-654		736,986
28	334	Meters	14,160			14,160
29	334	Meter Installations	5,226			5,226
30	335	Hydrants	59,984	-306		59,678
31	339	Other Plant & Misc. Equipment	2,734			2,734
32		<b>General Plant</b>				
33	303	Land and Land Rights	10,261			10,261
34	304	Structures and Improvements	189,628			189,628
35	344	Laboratory Equipment	5,167			5,167
36	340	Office Furniture and Equipment	333,350	-47,240		286,111
37	340	Data Processing Equipment	0			0
38	342	Stores Equipment	0			0
39	345	Power Equipment	103,917			103,917
40	346	Communication Equipment	91,142			91,142
41	347	Miscellaneous Equipment	2,027			2,027
42	341	Transportation Equipment	70,632	-6,152		64,480
43	343	Tools, Shop and Garage Equip.	33,247			33,247
44						
45		Total Utility Plant In Service	<u>\$4,151,137</u>	<u>-\$72,543</u>	<u>\$0</u>	<u>\$4,078,594</u>

### Gross Additions, Retirements and Transfers

Period Reported: 2000 & 2001  
Prior Year (1999) 12 Mo. Actual

Line	Account Number	Account Description	Plant as of 12/31/99	Additions 2000	Retirements 2000	Allocations / Transfers 2000	Projected 12/31/00	Additions 2001	Retirements 2001	Allocations / Transfers 2001	Projected 12/31/01	Ave. Future Test Year
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1		<b>Intangible Plant</b>										
2	301	Organization	\$4,062				\$4,062				\$4,062	\$4,062
3	302	Franchises & Consents	38,774				38,774				38,774	38,774
4		<b>Source of Supply Plant</b>										
5	303	Land and Land Rights	4,515				4,515				4,515	4,515
6	304	Structures and Improvements	51,425	0	-212		51,212	8,000	-507		58,705	54,959
7	305	Collecting & Impounding Res.	0		0		0				0	0
8	306	Lake, River and Other Intakes	0				0				0	0
9	307	Wells and Springs	281,071		-1,161		279,910		-1,156		278,753	279,331
10	309	Supply Mains	21,947		-91		21,857		-90		21,766	21,812
11												
12		<b>Pumping Plant</b>										
13	303	Land and Land Rights	0				0				0	0
14	304	Structures and Improvements	1,640		-7		1,633				1,633	1,633
15	310	Power Generating Equipment	25,322	70,000	-273		95,049		-393		94,656	94,852
16	311	Electric Pumping Equipment	206,144	61,000	-1,016		266,128		-1,099		265,029	265,579
17		<b>Water Treatment Plant</b>										
18	303	Land and Land Rights	0				0				0	0
19	304	Structures and Improvements	0	48,501	-54		48,447				48,447	48,447
20	320	Water Treatment Equipment	243,319	10,000	-1,034		252,285	6,400	-1,056		257,629	254,957
21												
22		<b>Transmission &amp; Dist. Plant</b>										
23	303	Land and Land Rights	0				0				0	0
24	304	Structures and Improvements	0	1,000	-3		997				997	997
25	330	Dist. Reservoirs & Standpipes	208,367		-861		207,506		-857		206,649	207,078
26	331	T & D Mains	1,187,785	23,733	-4,944		1,206,574	21,902	-4,999		1,223,476	1,215,025
27	333	Services	742,233		-3,066		739,167		-3,054		736,113	737,640
28	334	Meters	12,744	1,000	-55		13,689	1,000	-59		14,630	14,160
29	334	Meter Installations	5,259		-22		5,237		-22		5,215	5,226
30	335	Hydrants	49,057	7,501	-208		56,350	7,501	-233		63,618	59,984
31	339	Other Plant & Misc. Equipment	2,752		-11		2,740		-11		2,729	2,734
32		<b>General Plant</b>										
33	303	Land and Land Rights	10,261			0	10,261			0	10,261	10,261
34	304	Structures and Improvements	175,456	12,000	-56	1,564	188,965			1,327	190,292	189,628
35	344	Laboratory Equipment	5,200		-21		5,178		-21		5,157	5,167
36	340	Office Furniture and Equipment	263,206	2,200	-351	40,348	305,403	11,579	-381	44,697	361,298	333,350
37	340	Data Processing Equipment	0				0				0	0
38	342	Stores Equipment	0				0				0	0
39	345	Power Equipment	39,923	42,000	-266		81,656	45,000	-477		126,179	103,917
40	346	Communication Equipment	86,930		-359		86,571	9,501	-358		95,714	91,142
41	347	Miscellaneous Equipment	936		-4		932	2,200	-11		3,121	2,027
42	341	Transportation Equipment	71,072		-285	-8	70,779		-284	-8	70,485	70,632
43	343	Tools, Shop and Garage Equip.	28,942	3,000	-126		31,816	3,000	-138		34,678	33,247
44												
45		Total Utility Plant In Service	\$3,768,340	\$281,935	-\$14,488	\$41,904	\$4,077,690	\$116,083	-\$15,205	\$46,016	\$4,224,584	\$4,151,137

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 5

Page

2 of 3

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 and 1999

Prior Year (1999) 12 Mo. Actual

**Gross Additions, Retirements and Transfers**

Line	Account Number	Utility Plant Account Description	Plant as of 12/31/97 (C)	1998 Gross Additions (D)	1998 Retirements (E)	1998 Transfers (F)	Plant as of 12/31/98 (G)	1999 Gross Additions (H)	1999 Retirements (I)	Allocations * / Transfers (J)	Plant as of 12/31/99 (K)
1		<b>Intangible Plant</b>									
2	301	Organization	\$4,062				\$4,062		\$0		\$4,062
3	302	Franchises & Consents	38,774				38,774		0		38,774
4		<b>Source of Supply Plant</b>									
5	303	Land and Land Rights	4,515				4,515		0		4,515
6	304	Structures and Improvements	51,425				51,425		0		51,425
7	305	Collecting & Impounding Res.	0				0		0		0
8	306	Lake, River and Other Intakes	0				0		0		0
9	307	Wells and Springs	281,071				281,071		0		281,071
10	309	Supply Mains	21,947				21,947		0		21,947
11											
12		<b>Pumping Plant</b>									
13	303	Land and Land Rights	0				0		0		0
14	304	Structures and Improvements	1,640				1,640		0		1,640
15	310	Power Generating Equipment	25,322				25,322		0		25,322
16	311	Electric Pumping Equipment	206,144				206,144		0		206,144
17		<b>Water Treatment Plant</b>									
18	303	Land and Land Rights	0				0		0		0
19	304	Structures and Improvements	0				0		0		0
20	320	Water Treatment Equipment	240,708				240,708	2,611	0		243,319
21											
22		<b>Transmission &amp; Dist. Plant</b>									
23	303	Land and Land Rights	0				0		0		0
24	304	Structures and Improvements	0				0		0		0
25	330	Dist. Reservoirs & Standpipes	208,367				208,367		0		208,367
26	331	T & D Mains	1,176,108	4,482			1,180,590	7,195	0		1,187,785
27	333	Services	740,537	117			740,654	1,579	0		742,233
28	334	Meters	12,744				12,744		0		12,744
29	334	Meter Installations	5,259				5,259		0		5,259
30	335	Hydrants	40,357	4,670			45,027	4,030	0		49,057
31	339	Other Plant & Misc. Equipment	0				0	2,752	0		2,752
32		<b>General Plant</b>									
33	303	Land and Land Rights	0				0		0	10,261	10,261
34	304	Structures and Improvements	3,690				3,690		0	171,766	175,456
35	344	Laboratory Equipment	5,200				5,200		0		5,200
36	340	Office Furniture and Equipment	79,645				79,645	9,705	-5,442	179,297	263,206
37	340	Data Processing Equipment	0				0		0		0
38	342	Stores Equipment	0				0		0		0
39	345	Power Equipment	39,923				39,923		0		39,923
40	346	Communication Equipment	84,785	2,145			86,930		0		86,930
41	347	Miscellaneous Equipment	936				936		0		936
42	341	Transportation Equipment	56,423	27,665			84,088		-14,991	1,975	71,072
43	343	Tools, Shop and Garage Equip.	26,921	2,021			28,942		0		28,942
44											
45		<b>Total Utility Plant In Service</b>	<b>\$3,356,503</b>	<b>\$41,099</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,397,602</b>	<b>\$27,871</b>	<b>-\$20,433</b>	<b>\$363,299</b>	<b>\$3,768,340</b>

\* 1998 does not reflect allocation of Corporate Office &amp; Remittance Center to Divisional Plant in Service. This allocation is incorporated into 1999 Plant in Service per Column J above.

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

Schedule  
Page  
Person Responsible:

B - 5  
3 of 3  
D. Leppert

**Gross Additions, Retirements and Transfers**

**Corporate Office & Remittance Center Allocations to Divisional Plant In Service**

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (J)	2001 Change Over 2000 (K - I) (L)	Projected 2001 Amount D x E x F (K)
1	<b>Corporate Office (Kankakee Division)</b>										
2	<b>(On Kankakee B-5)</b>										
3											
4	A/C 30360 - land	\$100,296	\$100,296	\$100,296	100%	10.23067%	\$10,261	\$0	\$10,261	\$0	\$10,261
5											
6	A/C 30460 - Structures & Improvements	1,635,431	1,648,648	1,661,810	100%	10.23067%	167,316	1,352	168,668	1,347	170,014
7											
8	A/C 34060 - Office Equipment	1,723,878	2,116,590	2,551,734	100%	10.23067%	176,364	40,177	216,541	44,518	261,060
9											
10	A/C 341 - Transportation Equipment	<u>19,306</u>	<u>19,226</u>	<u>19,147</u>	100%	10.23067%	<u>1,875</u>	<u>-8</u>	<u>1,967</u>	<u>-8</u>	<u>1,859</u>
11		<u>\$3,478,911</u>	<u>\$3,884,760</u>	<u>\$4,332,987</u>			<u>\$355,916</u>	<u>\$41,521</u>	<u>\$397,437</u>	<u>\$45,857</u>	<u>\$443,294</u> (2)
12											
13											
14											
15	<b>Remittance Center (Vermilion County Division)</b>										
16	<b>(On Vermilion B-5)</b>										
17											
18	A/C 30462 - Structures & Improvements	\$504,076	\$528,099	\$525,918	8.63%	10.23067% (1)	\$4,451	\$212	\$4,663	-\$19	\$4,643
19											
20	A/C 34062 - Office Equipment	252,544	275,971	300,487	7.35%	10.23067% (1)	1,899	176	2,075	184	2,260
21											
22	A/C 34062.1 - Data Processing Equipment	<u>370,085</u>	<u>368,205</u>	<u>366,333</u>	2.73%	10.23067% (1)	<u>1,034</u>	<u>-5</u>	<u>1,028</u>	<u>-5</u>	<u>1,023</u>
23		<u>\$1,126,705</u>	<u>\$1,172,275</u>	<u>\$1,192,738</u>			<u>\$7,383</u>	<u>\$383</u>	<u>\$7,766</u>	<u>\$160</u>	<u>\$7,926</u> (2)
24											
25											
26	<b>Total</b>										
27											
28	Land						\$10,261	\$0	\$10,261	\$0	\$10,261
29	Structures and Improvements						171,766	1,564	173,330	1,327	174,658
30	Office & D. P. Equipment						179,297	40,348	219,645	44,697	264,342
31	Transportation Equipment						1,975	-8	1,967	-8	1,859
32											
33							\$363,299	\$41,904	\$405,203	\$46,016	\$451,220
34											
35											
36											

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column J. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

B - 5.1

1 of 1

D. Leppert

Proposed Test Year Period: Future

Period Reported: 2001

**Gains and Losses on Sales of Property**

<u>Line</u>	<u>Date Sold (A)</u>	<u>Property Description (B)</u>	<u>Name of Purchaser (C)</u>	<u>Sales Price (D)</u>	<u>Book Cost of Property (E)</u>	<u>Gain or Loss on Sale (F)</u>	<u>Reason for Sale (G)</u>
1		<u>Total Company:</u>	NONE				
2							
3							
4							
5							
6		<u>Woodhaven Water Division:</u>	NONE				

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Proposed Test Year: Future

Period Reported: 2001

Schedule

Page

Person Responsible

B - 5.2

1 of 1

D. Leppert

**Property Merged or Acquired from Other Utilities**

<u>Line</u>	<u>Account Number (A)</u>	<u>Property Description (B)</u>	<u>Merger Cost (C)</u>	<u>Cost Basis (D)</u>	<u>Acquisition Adjustment (E)</u>	<u>Approval Date (F)</u>	<u>Date of Merger (G)</u>	<u>Proposed Property Accounting Treatment (H)</u>
1	N/A		N/A	N/A				



Rate Case Docket No. 00-

B - 5.3  
1 of 1  
D. Leppert

### Leased Property Included in Rate Base

<u>Line</u>	<u>I. D.</u> <u>Number</u> <u>(A)</u>	<u>Property</u> <u>Description</u> <u>(B)</u>	<u>Name of</u> <u>Lessor</u> <u>(C)</u>	<u>Frequency</u> <u>(D)</u>	<u>Payments</u> <u>Amount</u> <u>(E)</u>	<u>Annual</u> <u>(F)</u>	<u>Dollar Value (Est.)</u> <u>of Property</u> <u>(G)</u>	<u>Amount in</u> <u>Rate Base</u> <u>(H)</u>	<u>Amount in</u> <u>Operating Exp.</u> <u>(I)</u>
1		Company does not have leased properties with annual lease payments greater than \$100,000.							

Proposed Test Year Period: Future  
Period Reported: 2000 and 2001

### Depreciation Reserve

	Major Account Number	Plant Description	Reserve as of 12/31/99	2000 Expense	2000 Retirements	2000 CIAC amort./ Salv - COR	2000 Allocations	Projected Reserve as of 12/31/00	2001 Expense	2001 Retirements	2001 CIAC amort./ Salv - COR	2001 Allocations	Projected Reserve as of 12/31/01	Ave. Future Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)
1		Source of Supply Plant												
2	304	Structures and Improvements	\$21,993	\$1,027	-\$212			\$22,807	\$1,022	-\$507			\$23,322	\$23,065
3	305	Collecting & Impounding Reservoirs	0	0	0			0	0	0			0	0
4	306	Lake, River and Other Intakes	0	0	0			0	0	0			0	0
5	307	Wells and Springs	53,491	5,611	-1,161			57,941	5,588	-1,156			62,372	60,156
6	309	Supply Mains	2,599	436	-91			2,946	436	-90			3,293	3,120
7														
8														
9		Pumping Plant												
10	304	Structures and Improvements	126	33	-7			152	33	0			185	168
11	310	Power Generating Equipment	10,854	1,321	-273			11,902	1,897	-393			13,406	12,654
12	311	Electric Pumping Equipment	-27,593	4,909	-1,016			-23,700	5,312	-1,099			-19,486	-21,593
13		Water Treatment Plant												
14	304	Structures and Improvements	0	0	-54			-54	0	0			-54	-54
15	320	Water Treatment Equipment	88,035	4,997	-1,034			91,998	5,102	-1,056			96,044	94,021
16														
17		Transmission & Dist. Plant												
18	304	Structures and Improvements	105	0	-3			102	0	0			102	102
19	330	Dist. Reservoirs & Standpipes	81,429	4,159	-861			84,728	4,142	-857			88,013	86,370
20	331	T & D Mains	680,087	5,430	-4,944	18,460		699,033	5,697	-4,999	18,460		718,191	708,612
21	333	Services	315,910	14,817	-3,066			327,660	14,755	-3,054			339,362	333,511
22	334	Meters	3,994	264	-55			4,204	283	-59			4,428	4,316
23	334	Meter Installations	1,062	105	-22			1,145	105	-22			1,228	1,187
24	335	Hydrants	5,195	1,004	-208			5,991	1,125	-233			6,883	6,437
25	339	Other Plant & Misc. Equipment	0		-11			-11	0	-11			-23	-17
26		General Plant												
27	304	Structures and Improvements	16,960	270	-56		6,092	23,266	357	0		6,143	29,766	26,516
28	344	Laboratory Equipment	264	104	-21			346	103	-21			429	387
29	340	Office Furniture and Equipment	12,423	1,697	-351		8,805	22,574	1,841	-381		5,120	29,154	25,864
30	340	Data Processing Equipment	0	0	0			0	0	0			0	0
31	342	Stores Equipment	1,182	0	0			1,182	0	0			1,182	1,182
32	345	Power Equipment	1,368	1,286	-266			2,388	2,304	-477			4,215	3,302
33	346	Communication Equipment	8,915	1,735	-359			10,291	1,728	-358			11,661	10,976
34	347	Miscellaneous Equipment	876	19	-4			891	52	-11			931	911
35	341	Transportation Equipment	-12,661	1,379	-285		204	-11,363	1,374	-284		203	-10,070	-10,716
36	343	Tools, Shop and Garage Equip.	1,310	608	-126			1,792	665	-138			2,319	2,055
37														
38		CIAC and Other Adjustments						0					0	0
39														
40		Total	\$1,267,923	\$51,213	-\$14,487	\$18,460	\$15,101	\$1,338,212	\$53,923	-\$15,206	\$18,460	\$11,466	\$1,406,853	\$1,372,532

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999

## Depreciation Reserve

Line	Major Account Number (A)	Plant Description (B)	Reserve as of 12/31/97 (C)	1998 Expense (D)	1998 Retirements (E)	1998 CIAC amort./ Salv - COR (F)	Reserve as of 12/31/98 (G)	1999 Expense (H)	1999 Retirements (I)	1999 CIAC amort./ Salv - COR (J)	1999 Allocations (K)	Reserve as of 12/31/99 (L)
1		<b>Source of Supply Plant</b>										
2	304	Structures and Improvements	\$20,230	\$735	\$0	\$0	\$20,965	\$1,028	\$0	\$0		\$21,993
3	305	Collecting & Impounding Reservoirs	0	0	0	0	0	0	0	0		0
4	306	Lake, River and Other Intakes	0	0	0	0	0	0	0	0		0
5	307	Wells and Springs	43,853	4,016	0	0	47,869	5,622	0	0		53,491
6	309	Supply Mains	1,846	314	0	0	2,160	439	0	0		2,599
7												
8												
9		<b>Pumping Plant</b>										
10	304	Structures and Improvements	70	23	0	0	93	33	0	0		126
11	310	Power Generating Equipment	9,986	362	0	0	10,348	506	0	0		10,854
12	311	Electric Pumping Equipment	-34,661	2,945	0	0	-31,716	4,123	0	0		-27,593
13		<b>Water Treatment Plant</b>										
14	304	Structures and Improvements	0	0	0	0	0	0	0	0		0
15	320	Water Treatment Equipment	82,876	3,439	0	0	86,315	4,828	-3,108	0		88,035
16												
17		<b>Transmission &amp; Dist. Plant</b>										
18	304	Structures and Improvements	105	0	0	0	105	0	0	0		105
19	330	Dist. Reservoirs & Standpipes	74,285	2,977	0	0	77,262	4,167	0	0		81,429
20	331	T & D Mains	621,292	16,869	0	18,342	656,503	5,183	0	18,401		680,087
21	333	Services	290,497	10,583	0	0	301,080	14,830	0	0		315,910
22	334	Meters	3,557	182	0	0	3,739	255	0	0		3,994
23	334	Meter Installations	882	75	0	0	957	105	0	0		1,062
24	335	Hydrants	3,651	643	0	0	4,294	901	0	0		5,195
25												
26		<b>General Plant</b>										
27	304	Structures and Improvements	0	53	0	0	53	74	0	0	16,833	16,960
28	344	Laboratory Equipment	86	74	0	0	160	104	0	0		264
29	340	Office Furniture and Equipment	4,163	1,138	0	0	5,301	1,647	-5,442	0	10,917	12,423
30	340	Data Processing Equipment	0	0	0	0	0	0	0	0		0
31	342	Stores Equipment	603	0	0	0	603	579	0	0		1,182
32	345	Power Equipment	0	570	0	0	570	798	0	0		1,368
33	346	Communication Equipment	5,935	1,242	0	0	7,177	1,738	0	0		8,915
34	347	Miscellaneous Equipment	843	14	0	0	857	19	0	0		876
35	341	Transportation Equipment	-378	1,201	0	0	823	1,507	-14,991	0		-12,661
36	343	Tools, Shop and Garage Equip.	896	414	0	0	1,310	0	0	0		1,310
37												
38		Reserve to be reclassified										
39												
40		Total	\$1,130,617	\$47,869	\$0	\$18,342	\$1,196,828	\$48,486	-\$23,541	\$18,401	\$27,750	\$1,267,923

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1999 - 2001  
Prior Year (1999) 12 Mo. Actual

Schedule B - 5  
Page 3 of 3  
Person Responsible: F. Simpson

## Depreciation Reserve

### Corporate Office & Remittance Center Allocations to Divisional Depreciation Reserve

Line	Location / Plant Account (A)	Historical 12/31/99 (B)	Projected Current Year 12/31/00 (C)	Projected Future Year 12/31/01 (D)	Percentage To Be Allocated (E)	Sch WP-A5p2 Allocation % (F)	1999 Amount B x E x F (G)	2000 Change Over 1999 I - G (H)	Projected 2000 Amount C x E x F (I)	2001 Change Over 2000 (J)	Projected 2001 Amount D x E x F (K)
1	<b>Corporate Office (Kankakee Division)</b>										
2	<b>(On Kankakee B-6)</b>										
4	A/C 30460 - Structures & Improvements	162,452	221,257	280,536	100%	10.23067%	16,620	6,016	22,636	6,065	28,701
6	A/C 34060 - Office Equipment	96,884	178,105	223,229	100%	10.23067%	9,912	8,309	18,221	4,616	22,838
8	A/C 341 - Transportation Equipment	0	1,996	3,983	100%	10.23067%	0	204	204	203	407
9		<u>\$259,336</u>	<u>\$401,358</u>	<u>\$507,748</u>			<u>\$26,532</u>	<u>\$14,530</u>	<u>\$41,062</u>	<u>\$10,884</u>	<u>\$51,946</u> (2)
13	<b>Remittance Center (Vermilion County Division)</b>										
14	<b>(On Vermillion B-6)</b>										
16	A/C 30462 - Structures & Improvements	\$24,102	\$32,746	\$41,581	8.63%	10.23067% (1)	\$213	\$76	\$289	\$78	\$367
18	A/C 34062 - Office Equipment	85,194	94,730	105,539	7.35%	10.23067% (1)	641	72	712	81	794
20	A/C 34062.1 - Data Processing Equipment	<u>130,527</u>	<u>282,199</u>	<u>433,245</u>	2.73%	10.23067% (1)	<u>365</u>	<u>424</u>	<u>788</u>	<u>422</u>	<u>1,210</u>
21		<u>\$239,823</u>	<u>\$409,675</u>	<u>\$580,365</u>			<u>\$1,218</u>	<u>\$572</u>	<u>\$1,790</u>	<u>\$581</u>	<u>\$2,371</u> (2)
24	<b>Total</b>										
26	Structures and Improvements						16,833	6,092	22,925	6,143	29,068
27	Office & D. P. Equipment						10,917	8,805	19,722	5,120	24,841
28	Transportation Equipment						0	204	204	203	407
30							\$27,750	\$15,101	\$42,851	\$11,466	\$54,317

(1) Per allocation percentages approved in Docket 97 - 0351.

(2) 1999 Allocation to Schedule B - 5, page 2, column K. 2000 change over 1999 and 2001 change over 2000 to Schedule B - 5, page 1, columns F and J, respectively.

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Period Reported: 2001

Schedule

Page

Person Responsible:

B - 7

1 of 1

D. Leppert

**Construction Work In Progress**

<u>Line</u>	<u>Project Number (A)</u>	<u>Project Description (B)</u>	<u>Direct Construction Costs (C)</u>	<u>AFUDC (D)</u>	<u>Other Indirect Costs (E)</u>	<u>Total Cost (F)</u>	<u>Amount in Rate Base (G)</u>
1	N/A	Non- AFUDC CWIP	\$0	\$0	\$0	\$0	\$0

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 7.1

Page

1 of 1

Person Responsible

D. Leppert

Period Reported: 2001

**Construction Work In Progress - Percent Complete**

<u>Line</u>	<u>Project Number (A)</u>	<u>Project Description (B)</u>	<u>Date Project Started (C)</u>	<u>Most Recent Estimated Completion Date (D)</u>	<u>Original Budget Estimate (E)</u>	<u>Most Recent Revised Estimate (F)</u>	<u>Accumulated Construction Costs (G)</u>	<u>Percent Complete (H)</u>
1	N/A	Non- AFUDC CWIP			\$0	\$0	\$0	N/A

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule  
Page  
Person Responsible:

B - 7.2  
1 of 1  
D. Leppert

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

### Allowance for Funds Used During Construction

<u>Line</u>	<u>Information</u> <u>(A)</u>	<u>1998</u> <u>(B)</u>	<u>1999</u> <u>(C)</u>	<u>2000</u> <u>(D)</u>	<u>2001</u> <u>(E)</u>
1	Amount of AFUDC Generated	\$0	\$0	\$0	\$0
2					
3	Amount of AFUDC Transferred to Plant	\$0	\$0	\$0	\$0
4					
5	AFUDC Rate	N/A	N/A	N/A	N/A
6					
7					
8					
9	<u>Narrative Summary of AFUDC Policy:</u>				
10					
11	CIWC records allowance for funds used during construction (AFUDC) on all Company invested capital funds which are				
12	in CWIP for over 30 days. The allowance is computed using the formula detailed in 83 Illinois Administrative Code,				
13	Sections 605.120 and 650.120, respectively.				

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 2001

Schedule  
Page  
Person Responsible:

B - 8  
1 of 1  
D. Leppert

### Cash Working Capital

<u>Line</u>	Individual Component and Calculation Methodology (A)	Amount (B)	Supporting Workpapers or Schedules (C)
<u>Cash Working Capital:</u>			
1	Total Operating Expenses (Pre Income Taxes)	\$514,628	WP-C1, Col. H, line 26
2	Less:		
3	Uncollectible Accounts Expense	36,684	WP-C1, Col. H, line 18
4	Annual Amortization of Rate Case Expense	20,838	WP-C1, Col. H, line 17
5	Depreciation Expense	113,438	WP-C1, Col. H, line 21
6	Real Estate Tax Expense	<u>15,723</u>	C-19, Col. C, line 16
7	Operating Expense Requiring Working Capital	327,944	
8	45 (lag days) / 360 (30 day month year)	<u>12.50%</u>	
9	TOTAL:	40,993	



CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule  
Page  
Person Responsible:

B - 8.1  
1 of 2  
D. Leppert

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

### Materials and Supplies

Line	Description	M&S Actual Balances 1998	M&S Balances 1999	M&S Projected Balances 2000	M&S Projected Balances 2001
		(B)	(C)	(D)	(E)
1	Month End:				
2	December (prior year)	\$17,286	\$14,360	\$17,084	\$16,831
3	January	17,032	14,901	16,831	17,104
4	February	16,854	15,616	16,831	17,104
5	March	17,572	17,732	16,831	17,104
6	April	16,473	18,883	16,831	17,104
7	May	16,492	17,520	16,831	17,104
8	June	16,636	16,840	16,831	17,104
9	July	16,139	15,293	16,831	17,104
10	August	14,834	15,540	16,831	17,104
11	September	16,326	15,675	16,831	17,104
12	October	17,543	17,720	16,831	17,104
13	November	17,106	18,392	16,831	17,104
14	December	14,360	17,084	16,831	17,104
15	Subtotal	214,653	215,556	219,055	222,080
16					
17	13 Month Average	\$16,512	\$16,581	\$16,850	\$17,083

Note - Assume a 1.506% increase for projected years.

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule  
Page  
Person Responsible:

B - 8.1  
2 of 2  
D. Leppert

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

### Materials and Supplies

Line	Description	M&S Accts. Pay. Actual Balances 1998 (B)	M&S Accts. Pay. Actual Balances 1999 (C)	M&S Accts. Pay. Projected Balances 2000 (D)	M&S Accts. Pay. Projected Balances 2001 (E)
1	Month End:				
2	December (prior year)	\$0	\$0	\$0	\$0
3	January				
4	February				
5	March				
6	April	The Company does not maintain an Accounts Payable - M&S account			
7	May				
8	June				
9	July				
10	August				
11	September				
12	October				
13	November				
14	December				
15	Subtotal	0	0	0	0
16					
17	13 Month Average	\$0	\$0	\$0	\$0

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1998 -2001  
Prior Year (1999) 12 Mo. Actual

Schedule  
Page  
Person Responsible:

B-9  
1 of 4  
F. Simpson

## Accumulated Deferred Income Taxes - Total

Debit / (Credit)	Components	ICC & CIWC	Description of Event	ADIT as of	ADIT as of	AFIT Ave.	ADIT as of	AFIT Ave.	Projected	Proj. ADIT Ave.	Projected	Proj. ADIT Ave.
	(A)	Account #	(C)	12/31/97	12/31/98	1998	12/31/99	12/31/99	12/31/00	12/31/00	12/31/01	12/31/01
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allow. for Doubtful Accts 7.18% SIT & FIT	283	See Column A	\$ 10,025	\$ 28,044	\$ 19,035	\$ (33,645)	\$ (2,801)	\$ (33,645)	\$ (33,645)	\$ (33,645)	\$ (33,645)
2	Allowance for Doubtful Accts 6.40% SIT	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(16,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(1,072,719)	(1,373,798)	(1,223,259)	(1,648,512)	(1,510,155)	(1,335,789)	(1,491,151)	(1,255,550)	(1,295,670)
5	Depreciation-Plant Held for Future Use	283		(28,709)	(31,902)	(30,306)	(31,902)	(31,902)	(35,095)	(33,499)	(38,288)	(36,692)
6	Bourbonnais Gain	283		(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)	(207,051)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT, 6.40% SIT	283		(28,204)	(21,171)	(24,688)	(13,781)	(17,476)	(6,391)	(10,086)	-	(3,196)
10	Pension	190		12,593	6,295	9,444	11,903	9,099	17,510	14,707	23,118	20,314
11	Tank Painting @ 34% FIT, 7.18% SIT	283		(4,405)	15,848	5,722	41,527	28,688	(177,254)	(67,864)	(187,726)	(182,490)
12	Rate Case Amortization	190		76,739	232,074	154,407	407,696	319,885	232,690	320,193	182,120	207,405
13	Software Development	283		(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)	(16,329)
14	Post-retirement Benefits	190		55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507	55,507
15	Excess Tax Depreciation	282		(8,871,932)	(9,437,526)	(9,154,729)	(9,964,113)	(9,700,820)	(10,172,876)	(10,068,495)	(10,599,851)	(10,386,364)
16	Cost of Removal / Loss	283		(542,511)	(548,223)	(545,367)	(548,798)	(548,511)	(548,798)	(548,798)	(548,798)	(548,798)
17	Contributions in Aid of Construction	190		3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337	3,637,337
18	Customer Advances	190		18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167	18,167
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)	(39,610)
21	FASB 109 ITC	190		235,509	203,863	219,686	172,218	188,041	140,573	156,396	108,928	124,751
22	FASB 109 Rate Change	190		584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207	584,207
23	FASB 109 Flow Through	190		(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)	(256,662)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25	Tax effect Deferred SIT			-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment			-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS			-	-	-	134,766	67,383	134,766	134,766	134,766	134,766
28	Rounding			(5)	(14)	(10)	(8)	(11)	(8)	(8)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (6,033,556)	\$ (6,769,698)	\$ (6,398,627)	\$ (7,219,388)	\$ (6,989,543)	\$ (7,532,441)	\$ (7,375,915)	\$ (7,962,444)	\$ (7,747,443)

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1998 -2001  
Prior Year (1999) 12 Mo. Actual

Schedule B-9  
Page 2 of 4  
Person Responsible: F. Simpson

## Accumulated Deferred Income Taxes - Federal

Debit / (Credit)		CIWC & ICC	Description of Event	DFIT as of	DFIT as of	DFIT Ave.	DFIT as of	DFIT Ave.	Projected	Proj. DFIT Ave.	Projected	Proj. DFIT Ave.
Line	Components (A)	Account # (B)		12/31/97 (D)	12/31/98 (E)	1998 (F)	12/31/99 (G)	12/31/99 (H)	12/31/00 (I)	12/31/00 (J)	12/31/01 (K)	12/31/01 (L)
1	Allowance for Doubtful Accounts	283	See Column A	\$ 7,286	\$ 22,163	\$ 14,725	\$ (29,025)	\$ (3,431)	\$ (29,025)	\$ (29,025)	\$ (29,025)	\$ (29,025)
2												
3	Oak Run Negative Excess Depreciation	282		(18,133)	(17,515)	(17,824)	(18,899)	(17,207)	(16,284)	(16,592)	(15,669)	(15,977)
4	Overheads and Other	283		(881,244)	(1,129,767)	(1,005,506)	(1,356,059)	(1,242,913)	(1,089,588)	(1,222,824)	(1,021,718)	(1,055,653)
5	Depreciation-Plant Held for Future Use	283		(26,735)	(29,371)	(28,053)	(29,371)	(29,371)	(32,007)	(30,889)	(34,644)	(33,326)
6	Bourbonnais Gain	283		(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)	(168,675)
7	Alternative Minimum Tax	190		164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247	164,247
8	Deferred State Income Tax	190		35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653	35,653
9	Tank Painting @ 46% FIT	283		(25,321)	(19,198)	(22,260)	(12,718)	(15,958)	(6,238)	(9,478)	-	(3,119)
10	Pension	190		8,778	3,578	6,178	8,231	5,905	12,884	10,557	17,537	15,210
11	Tank Painting @ 34%	283		(4,977)	11,745	3,384	33,053	22,399	-148,487	(57,717)	-157,176	(152,831)
12	Rate Case Amortization	190		56,255	184,506	120,381	330,233	257,370	185,017	257,625	143,055	164,036
13	Software Development	283		(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)	(13,302)
14	Post-retirement Benefits	190		45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219	45,219
15	Excess Tax Depreciation	282		(7,317,290)	(7,784,269)	(7,550,780)	(8,221,219)	(8,002,744)	(8,398,612)	(8,308,916)	(8,746,302)	(8,571,457)
16	Cost of Removal / Loss	283		(457,113)	(461,829)	(459,471)	(462,306)	(462,068)	(462,306)	(462,306)	(462,306)	(462,306)
17	Contributions in Aid of Construction	190		2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438	2,951,438
18	Customer Advances	190		15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125	15,125
19	Alternative Minimum Tax	190		218,082	167,266	192,674	221,249	194,258	221,249	221,249	221,249	221,249
20	Miscellaneous	283		(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)	(34,919)
21	FASB 109 ITC	190		211,609	182,988	197,299	154,368	168,678	125,748	140,058	97,128	111,438
22	FASB 109 Rate Change - Combined in '99	190		648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184	648,184
23	FASB 109 Flow Through	190		(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)	(223,285)
24				-	-	-	-	-	-	-	-	-
25	Tax effect Deferred SIT	190		-	40,480	20,240	79,125	59,803	79,125	79,125	79,125	79,125
26	1997 FIT Return Adjustment	283		-	(2,878)	(1,439)	(10,081)	(6,480)	(10,081)	(10,081)	(10,081)	(10,081)
27	Rev. - Excess Capacity at WBS						113,832	58,916	113,832	113,832	113,832	113,832
28	Rounding			(5)	(12)	(9)	(9)	(11)	(9)	(9)	(9)	(9)
29												
30	Total Deferred Income Taxes			\$ (4,809,123)	\$ (5,412,428)	\$ (5,110,776)	\$ (5,777,911)	\$ (5,595,170)	\$ (6,033,097)	\$ (5,905,504)	\$ (6,385,319)	\$ (6,209,208)

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1998 -2001  
Prior Year (1999) 12 Mo. Actual

Schedule B-9  
Page 3 of 4  
Person Responsible: F. Simpson

## Accumulated Deferred Income Taxes - State

Debit / (Credit)		CIWC & ICC		DSIT as of	DSIT as of	DSIT Ave.	DSIT as of	DSIT Ave.	Projected	Proj. DSIT Ave.	Projected	Proj. DSIT Ave.
Line	Components	Account #	Description of Event	12/31/97	12/31/98	1998	12/31/99	12/31/99	12/31/00	12/31/00	12/31/01	12/31/01
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Bad Debt Reserve - 7.18%	283	See Column A	\$ 2,739	\$ 5,881	\$ 4,310	\$ (4,620)	\$ 631	\$ (4,620)	\$ (4,620)	\$ (4,620)	\$ (4,620)
2	Bad Debt Reserve - 6.40%	190		1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458
3	Oak Run Negative Excess Depreciation	282		-	-	-	-	-	-	-	-	-
4	Overheads and Other	283		(191,475)	(244,031)	(217,753)	(290,453)	(267,242)	(246,201)	(268,327)	(233,832)	(240,017)
5	Depreciation-Plant Held for Future Use	283		(1,974)	(2,531)	(2,253)	(2,531)	(2,531)	(3,088)	(2,810)	(3,644)	(3,366)
6	Bourbonnais Gain	282		(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)	(38,376)
7	Alternative Minimum Tax	283		-	-	-	-	-	-	-	-	-
8	Deferred State Income Tax	283		-	-	-	-	-	-	-	-	-
9	Tank Painting @ 6.40%	283		(2,883)	(1,973)	(2,428)	(1,063)	(1,518)	(153)	(608)	-	(77)
10	Pension	190		3,815	2,717	3,266	3,672	3,195	4,627	4,149	5,581	5,104
11	Tank Painting @ 7.18%	283		572	4,103	2,338	8,474	6,289	-28,768	(10,147)	-30,550	(29,659)
12	Rate Case Amortization	190		20,484	47,568	34,026	77,463	62,516	47,673	62,568	39,065	43,369
13	Software Development	283		(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)	(3,027)
14	Post-retirement Benefits	190		10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288	10,288
15	Excess Tax Depreciation	282		(1,554,642)	(1,653,257)	(1,603,950)	(1,742,894)	(1,698,076)	(1,776,264)	(1,759,579)	(1,853,549)	(1,814,907)
16	Cost of Removal / Loss	283		(85,398)	(86,394)	(85,896)	(86,492)	(86,443)	(86,492)	(86,492)	(86,492)	(86,492)
17	Contributions in Aid of Construction	190		685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899	685,899
18	Customer Advances	190		3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042	3,042
19	Alternative Minimum Tax	190		-	-	-	-	-	-	-	-	-
20	Miscellaneous	283		(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)	(4,691)
21	FASB 109 ITC	190		23,900	20,875	22,388	17,850	19,363	14,825	16,338	11,800	13,313
22	FASB 109 Rate Change - combined in '99	190		(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)	(63,977)
23	FASB 109 Flow Through	190		(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)	(33,377)
24	1996 & 1997 State Tax Return	190		3,190	2,535	2,863	943	1,739	943	943	943	943
25				-	-	-	-	-	-	-	-	-
26				-	-	-	-	-	-	-	-	-
27	Rev. - Excess Capacity at WBS			-	-	-	20,934	10,467	20,934	20,934	20,934	20,934
28	Rounding			-	(2)	(1)	1	(1)	1	1	1	1
29				-	-	-	-	-	-	-	-	-
30	Total Deferred Income Taxes			\$ (1,224,433)	\$ (1,347,270)	\$ (1,285,852)	\$ (1,441,477)	\$ (1,394,374)	\$ (1,499,344)	\$ (1,470,411)	\$ (1,577,124)	\$ (1,538,234)

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1999-2001  
Prior Year (1999) 12 Mo. Actual

Schedule  
Page  
Person Responsible:

B-9  
4 of 4  
F. Simpson

## Accumulated Deferred Income Taxes - Woodhaven Water Allocation

				TOTAL	Woodhaven	TOTAL Proj.	Woodhaven Proj.	TOTAL Proj.	Woodhaven Proj.	Woodhaven Proj.	
				ADIT as of	ADIT as of	ADIT as of	ADIT as of	ADIT as of	ADIT as of	Ave. Future	
				12/31/99	12/31/99	12/31/00	12/31/00	12/31/01	12/31/01	Test Year 2001	
				(E)	(F)	(G)	(H)	(I)	(J)	(K)	
				(D)	(D x E)	(D x G)	(D x I)	(H + J)/2			
Debit / (Credit)	Components	CIWC & ICC	Description of Event								
Line	(A)	Account #	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Rate Base Items Only				See Column A							
			Allocator	Allocation %							
1	Overheads and Other	283	Plant	2.52%	(1,646,512)	\$ (41,447)	\$ (1,335,789)	(\$33,626)	\$ (1,255,550)	(\$31,806)	\$ (32,616)
2	Tank Painting @ 46% FIT, 6.40% SIT	283	Expense	1.70%	(13,781)	(235)	(6,391)	(109)	-	0	(54)
3	Pension	190	Expense	2.43%	11,903	288	17,510	425	23,118	562	494
4	Tank Painting @ 34% FIT, 7.18% SIT	283	Expense	1.70%	41,527	707	(177,254)	(3,017)	(187,726)	(3,195)	(3,106)
5	Excess Tax Depreciation	282	Plant	2.52%	(9,964,113)	(250,825)	(10,172,876)	(256,081)	(10,599,851)	(266,829)	(261,455)
6	Alternative Minimum Tax	190	Plant	2.52%	385,496	9,704	385,496	9,704	385,496	9,704	9,704
7	Cost of Removal / Loss	283	Plant	2.52%	(548,798)	(13,815)	(548,798)	(13,815)	(548,798)	(13,815)	(13,815)
8	Contributions in Aid of Construction	190	Plant	2.52%	3,637,337	91,562	3,637,337	91,562	3,637,337	91,562	91,562
9	Customer Advances	190	Plant	2.52%	18,167	457	18,167	457	18,167	457	457
10											
11											
12											
13											
14	Total Deferred Income Taxes				\$ (8,078,774)	\$ (203,603)	\$ (8,182,598)	\$ (204,498)	\$ (8,527,807)	\$ (213,159)	\$ (208,829)

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

Schedule B-9.1  
Page 1 of 2  
Person Responsible: F. Simpson

Detailed Listing of Balance Sheet Assets and Liabilities - Federal

<u>- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -</u>												
	Components	CIWC & ICC	Balance	Balance	Average	Balance	Average	Proj. Balance	Average	Proj. Balance	Average	Rate Base
Line	(A)	Account #	12/31/97	12/31/98	1998	12/31/99	1999	12/31/00	2000	12/31/01	2001	Item
		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
1	Allowance for Doubtful Accounts	143	\$23,509	\$67,265	\$45,387	-\$78,987	-\$5,861	-\$78,987	-\$78,987	-\$78,987	-\$78,987	
2	Oak Run Negative Excess Depreciation	282	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	-56,955	
3	Overheads and Other	283	-2,669,932	-3,400,881	-3,035,407	-4,047,429	-3,724,155	-3,286,084	-3,686,757	-3,092,169	-3,189,127	X
4	Depreciation-Plant Held for Future Use	283	-78,691	-84,445	-80,568	-84,445	-84,445	-92,199	-88,322	-99,953	-96,076	
5	Bourbonnais Gain	282	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	-496,103	
6	Tank Painting @ 46% FIT	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	31,282	15,989	23,636	29,283	22,636	42,577	35,930	55,871	49,224	X
8	Tank Painting @ 34%	186	-18,634	30,548	5,957	91,429	60,989	-455,698	-182,135	-485,268	-470,483	X
9	Rate Case Amortization	186	150,535	527,745	339,140	944,109	735,927	529,207	736,658	409,315	469,261	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-20,985,275	-22,358,743	-21,672,009	-23,607,172	-22,982,958	-24,108,295	-23,857,733	-25,107,409	-24,607,852	X
13	Cost of Removal / Loss	283	-1,262,158	-1,276,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	8,820,294	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	-17,532	
17												
18	Total Gross Timing Differences:		<u>-\$16,454,032</u>	<u>-\$18,110,897</u>	<u>-\$17,282,515</u>	<u>-\$19,648,828</u>	<u>-\$18,879,913</u>	<u>-\$20,330,874</u>	<u>-\$19,989,851</u>	<u>-\$21,277,623</u>	<u>-\$20,804,249</u>	

\* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

Schedule B-9.1  
Page 2 of 2  
Person Responsible: F. Simpson

**Detailed Listing of Balance Sheet Assets and Liabilities - State**

<u>- Balance Sheet Asset or Liability Associated with Component of Deferred Taxes -</u>												
Line	Components (A)	CIWC & ICC Account # (B)	Balance 12/31/97 (C)	Balance 12/31/98 (D)	Average 1998 (E)	Balance 12/31/99 (F)	Average 1999 (G)	Proj. Balance 12/31/00 (H)	Average 2000 (I)	Proj. Balance 12/31/01 (J)	Average 2001 (K)	Rate Base Item * (L)
1	Allowance for Doubtful Accounts	143	\$63,681	\$107,437	\$85,559	-\$38,815	\$34,311	-\$38,815	-\$38,815	-\$38,815	-\$38,815	
2	Oak Run Negative Excess Depreciation	282	0	0	0	0	0	0	0	0	0	
3	Overheads and Other	283	-1,911,000	-2,642,978	-2,276,989	-3,289,526	-2,966,252	-2,673,206	-2,981,366	-2,500,931	-2,587,069	X
4	Depreciation-Plant Held for Future Use	283	-25,974	-33,728	-29,851	-33,728	-33,728	-41,482	-37,605	-49,236	-45,359	
5	Bourbonnais Gain	282	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	-525,699	
6	Tank Painting @ 6.40%	186	-45,035	-30,814	-37,925	-16,593	-23,704	-2,372	-9,483	0	-1,186	X
7	Pension	190	53,134	37,841	45,488	51,135	44,488	64,429	57,782	77,723	71,075	X
8	Tank Painting @ 7.18%	186	-176,478	-127,296	-151,887	-66,415	-96,856	-613,542	-339,979	-643,113	-628,328	X
9	Rate Case Amortization	186	-242,377	134,833	-53,772	551,197	343,015	136,295	343,746	16,403	76,349	
10	Software Development	283	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	-42,151	
11	Post-retirement Benefits	190	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	143,285	
12	Excess Tax Depreciation	108	-22,203,484	-23,576,952	-22,890,218	-24,825,381	-24,201,167	-25,290,144	-25,057,763	-26,366,537	-25,828,341	X
13	Cost of Removal / Loss	283	-1,262,158	-1,278,028	-1,269,093	-1,277,390	-1,276,709	-1,277,390	-1,277,390	-1,277,390	-1,277,390	X
14	Contributions in Aid of Construction	271	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	9,484,851	X
15	Customer Advances	252	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	47,529	X
16	Miscellaneous		0	0	0	0	0	0	0	0	0	
17												
18	Total Gross Timing Differences:		<u>-\$16,641,876</u>	<u>-\$18,299,870</u>	<u>-\$17,470,873</u>	<u>-\$19,837,701</u>	<u>-\$19,068,786</u>	<u>-\$20,628,412</u>	<u>-\$20,233,057</u>	<u>-\$21,674,081</u>	<u>-\$21,151,247</u>	

\* NOTE - THE COMPANY HAS INCLUDED / EXCLUDED IN RATE BASE THE TEST YEAR BALANCE OF THE ABOVE ASSETS AND LIABILITY BASED ON ITS UNDERSTANDING OF ICC ACCEPTED RATE BASE COMPONENTS



CONSUMERS ILLINOIS WATER COMPANY  
 Woodhaven Water Division  
 Rate Case Docket No. 00-

Schedule  
 Page  
 Person Responsible:

B - 9.2  
 1 of 1  
 F. Simpson

Proposed Test Year Period: Future  
 Period Reported: 2001

### Analysis of Investment Tax Credits

Line	Year ITC Generated (A)	Original Amt. of ITC (B)	ITC Recaptures (C)	Test Year Amortization (D)	Total Amort. to 1/1/2001 (E)	Unamortized Beginning Balance (F)	Unamortized Ending Balance (G)	Test Year Ave. Balance (H)
1	1970 & Prior	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2								
3	1971							
4	1972							
5	1973							
6	1974			NONE				
7	1975							
8	1976							
9	1977							
10	1978							
11	1979							
12	1980							
13	1981							
14	1982							
15	1983							
16	1984							
17	1985							
18	1986							
19	1987							
20	1988							
21	1989							
22	1990							
23								
24	Sub-total	0	0	0	0	0	0	0
25								
26	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0

**CONSUMERS ILLINOIS WATER COMPANY**  
Woodhaven Water Division  
Rate Case Docket No. 00-

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

Schedule  
Page  
Person Responsible:

B - 10  
1 of 1  
D. Leppert

### Deferred Charges

Line	Description (A)	Time Period Charges Recorded (B)	Amortization Period (C)	Authorizing ICC Docket #s (D)	Balance at 1/1/98 (E)	Balance at 12/31/98 (F)
1	Tank Painting	Various			\$12,977	\$9,842
2	Cylinder Deposits				<u>9,892</u>	<u>10,532</u>
3					\$22,869	\$20,374
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15		Balance at	Balance at	Balance at	Average	Amortization
16		12/31/99	12/31/00	12/31/01	Balance in	Expense
17		(G)	(H)	(I)	Rate Base	(K)
18	Tank Painting	\$8,022	\$6,014	\$4,194	\$5,104	\$1,820
19	Cylinder Deposits	<u>1,240</u>	<u>1,240</u>	<u>1,240</u>	<u>1,240</u>	<u>0</u>
20		\$9,262	\$7,254	\$5,434	\$6,344	\$1,820

## Rate Case Docket No. 00-

Person Responsible:

D. Leppert

Period Reported: 2001

### Property Held for Future Use Included in Rate Base

[illegible]

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

B - 12

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: 1998 - 2001

Prior Year (1999) 12 Mo. Actual

**Analysis of Activity in Property Held for Future Use**

<u>Line</u>	Description and Location of Property	1998	1999	2000	2001
	(A)	(B)	(C)	(D)	(E)
1	None				

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule B - 13  
Page 1 of 1  
Person Responsible: D. Leppert

Period Reported: 1998 - 2001  
Prior Year (1999) 12 Mo. Actual

Customer Deposits

<u>Line</u>	<u>Month</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	\$0	\$0	\$0	\$0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A

CONSUMERS ILLINOIS WATER COMPANY  
 Woodhaven Water Division  
 Rate Case Docket No. 00-

Schedule B - 14  
 Page 1 of 1  
 Person Responsible: D. Leppert

Period Reported: 1998 - 2001  
 Prior Year (1999) 12 Mo. Actual

### Budget Payment Plan Balances

<u>Line</u>	<u>Month</u> <u>(A)</u>	1998 <u>(B)</u>	1999 <u>(C)</u>	Projected 2000 <u>(D)</u>	Projected 2001 <u>(E)</u>
1	January	\$0	\$0	\$0	\$0
2					
3	February	0	0	0	0
4					
5	March	0	0	0	0
6					
7	April	0	0	0	0
8					
9	May	0	0	0	0
10					
11	June	0	0	0	0
12					
13	July	0	0	0	0
14					
15	August	0	0	0	0
16					
17	September	0	0	0	0
18					
19	October	0	0	0	0
20					
21	November	0	0	0	0
22					
23	December	0	0	0	0
24					
25					
26	Interest Accrued:	\$0	\$0	\$0	\$0
27					
28					
29	Account Charged:	N/A	N/A	N/A	N/A



Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999  
Prior Year (1999) 12 Mo. Actual

B - 15

2 of 4

D. Leppert

### Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

**Customer Advances:**

[illegible]



CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1997 and 1998  
Prior Year (1999) 12 Mo. Actual

Schedule B - 15  
Page 3 of 4  
Person Responsible: D. Leppert

### Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Contributions in Aid of Construction:</u>										<u>Projected</u>	
	Advance Activity Description / Date	CIAC at 12/31/99	2000 Additions	2000 Other	2000 Transfers	Projected CIAC at 12/31/00	2001 Additions	2001 Other	2001 Transfers	Projected CIAC at 12/31/01	Ave. Future Test Year
Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
1	1998 change - net	\$0			\$0	\$0			\$0	\$0	\$0
2		0			0	0			0	0	0
3	1999 change - net	5,918			0	5,918			0	5,918	5,918
4		0			0	0			0	0	0
5	2000 change - net	0			0	0			0	0	0
6		0			0	0			0	0	0
7	2001 change - net	0			0	0			0	0	0
8		0			0	0			0	0	0
9		0			0	0			0	0	0
10		0			0	0			0	0	0
11		0			0	0			0	0	0
12		0			0	0			0	0	0
13		0			0	0			0	0	0
14		0			0	0			0	0	0
15		0			0	0			0	0	0
16		0			0	0			0	0	0
17		0			0	0			0	0	0
18		0			0	0			0	0	0
19		0			0	0			0	0	0
20		0			0	0			0	0	0
21		0			0	0			0	0	0
22		0			0	0			0	0	0
23		0			0	0			0	0	0
24		0			0	0			0	0	0
25		0			0	0			0	0	0
26		0			0	0			0	0	0
27		0			0	0			0	0	0
28		0			0	0			0	0	0
29	12/31/97 Balance	<u>917,096</u>				<u>917,096</u>				<u>917,096</u>	<u>917,096</u>
30	Total Contributions in Aid:	\$923,014	\$0	\$0	\$0	\$923,014	\$0	\$0	\$0	\$923,014	\$923,014
31											
32											
33											
34		<u>12/31/99</u>		2000		<u>12/31/00</u>		2001		<u>12/31/01</u>	<u>Ave. Test Year</u>
35	Amortization of CIAC	\$378,778		Amortization		\$397,238		Amortization		\$415,698	\$406,468
				\$18,460				\$18,460			

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 1998 and 1999  
Prior Year (1999) 12 Mo. Actual

Schedule B - 15  
Page 4 of 4  
Person Responsible: D. Leppert

Additions to and Transfers From Customer Advances and Contributions in Aid of Construction

<u>Contributions in Aid of Construction:</u>										
Line	Advance Activity Description / Date (A)	CIAC at 12/31/97 (B)	1998 Additions (C)	1998 Other (D)	1998 Transfers (E)	CIAC at 12/31/98 (F)	1999 Additions (G)	1999 Other (H)	1999 Transfers (I)	CIAC at 12/31/99 (J)
1	1998 change - net		\$0		\$0	\$0				\$0
2					0	0				0
3	1999 change - net				0	0	5,918			5,918
4					0	0				0
5					0	0				0
6					0	0				0
7					0	0				0
8					0	0				0
9					0	0				0
10					0	0				0
11					0	0				0
12					0	0				0
13					0	0				0
14					0	0				0
15					0	0				0
16					0	0				0
17					0	0				0
18					0	0				0
19					0	0				0
20					0	0				0
21					0	0				0
22					0	0				0
23					0	0				0
24					0	0				0
25					0	0				0
26					0	0				0
27					0	0				0
28					0	0				0
29	12/31/97 Balance	<u>917,096</u>				<u>917,096</u>				<u>917,096</u>
30	Total Contributions in Aid:	\$917,096	\$0	\$0	\$0	\$917,096	\$5,918	\$0	\$0	\$923,014
31										
32										
33				1998				1999		
34	Amortization of CIAC	<u>12/31/97</u>		Amortization		<u>12/31/98</u>		Amortization		<u>12/31/99</u>
35		\$342,035		\$18,342		\$360,377		\$18,401		\$378,778

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Proposed Test Year Period: Future  
Period Reported: 2000 & 2001

Schedule B - 87  
Page 1 of 1  
Person Responsible: F. Simpson

### FAS 87 - Pension

<u>Line</u>	<u>(A)</u>	2000 <u>(B)</u>	2001 <u>(C)</u>	Ave. 2001 <u>(D)</u>
1	CIWC Projected Reserve	\$320,794	\$334,088	
2				
3				
4				
5	<u>Expense:</u>			
6				
7	Woodhaven Water -	<u>323</u>	<u>323</u>	
8	CIWC Total -	13,294	13,294	
9				
10				
11				
12	Woodhaven Water % (Line 7/8):	2.43%	2.43%	
13				
14				
15				
16				
17				
18	Woodhaven Water Amount (Line 1 X 12):	<u>\$7,784</u>	<u>\$8,119</u>	<u>\$7,952</u>

CONSUMERS ILLINOIS WATER COMPANY  
Woodhaven Water Division  
Rate Case Docket No. 00-

Schedule C - 1  
Page 1 of 1  
Person Responsible: D. Leppert

Proposed Test Year Period: Future  
Period Reported: 2001

### Jurisdictional Operating Income Summary

Line	Description (A)	Unadjusted Total Balance at Present Rates (B)	Unadj. Jurisdictional Balance at Present Rates (C)	Adjustments (D)	Test Year Present Rates (E)	Rate Increase and Related Adjustments (F)	Pro Forma Balance at Proposed Rates (G)
1	Operating Revenue	\$24,190,838	\$503,961	\$0	\$503,961	\$291,029	\$794,990
2							
3	Operation and Maintenance Expense	11,553,929	343,390	7,826	351,216	13,429	364,646
4	Depreciation	3,752,305	53,923	59,515	113,438		113,438
5	Amortization of Utility Plant Acq. Adjust.	5,410	0	0	0		0
6	Amortization - Transaction Costs	0	0	0	0		0
7	Taxes Other Than Income	1,555,325	36,544	0	36,544		36,544
8	Income Taxes:						
9	Federal	1,308,866	55	-26,337	-26,282	90,184	63,902
10	State	289,481	12	-5,821	-5,809	19,932	14,123
11	Amortization of I. T. C.	-49,968	0	0	0		0
12	Total Operating Expenses	18,415,348	433,924	35,183	469,107	123,545	592,652
13							
14	Utility Operating Income	\$5,775,490	\$70,037	-\$35,183	\$34,854	\$167,484	\$202,338
15							
16	Rate Base	\$81,836,688	\$2,109,271	-\$35,596	\$2,073,675	\$0	\$2,073,675
17							
18	Rate of Return	7.06%	3.32%		1.68%		9.76%

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

C - 2

Page

1 of 1

Person Responsible:

D. Leppert

Proposed Test Year Period: Future

Period Reported: Average 2001

**Summary of Utility Proposed Adjustments to Operating Income**

Line	Account Number	Operating Income Statement Category	Adjustments (C-1, Col. D)	Rate Increase and Related Adjustments (C-1, Col. F)	Total Utility Proposed Adjustments	Associated Income Taxes		Net Operating Income	Supporting Schedule
						State	Federal		
1	460-474	Operating Revenues	\$0	\$291,029	\$291,029	-\$20,896	-\$94,547	\$175,586	C - 2.1
2									
3	601	Salaries & Wages, Employees	0		0	0	0	0	
4	603	Salaries & Wages, Officers	0		0	0	0	0	
5	604	Employee Pensions & Benefits	0		0	0	0	0	
6	615 & 616	Purchased Power & Fuel for Power Prod.	0		0	0	0	0	
7	618	Chemicals	0		0	0	0	0	
8	620	Materials & Supplies	0		0	0	0	0	
9	631	Contractual Services - Engineering	0		0	0	0	0	
10	632	Contractual Services - Accounting	0		0	0	0	0	
11	633	Contractual Services - Legal	0		0	0	0	0	
12	634	Contractual Services - Management	0		0	0	0	0	
13	635	Contractual Services - Other	0		0	0	0	0	
14	641 - 642	Lease Expense	0		0	0	0	0	
15	650	Transportation Expense	0		0	0	0	0	
16	656 - 659	Insurance Expense	0		0	0	0	0	
17	667	Regulatory Commission Exp. Amortization	7,826		7,826	-562	-2,543	-4,722	C - 2.2
18	670	Bad Debt Expense	0	13,429	13,429	-964	-4,363	-8,102	C - 2.3
19	675	Miscellaneous Expense	0		0	0	0	0	
20		SUB-TOTAL O&M	7,826	13,429	21,256	-1,526	-6,905	-12,824	
21	403	Depreciation	59,515		59,515	-4,273	-19,335	-35,907	C - 2.4
24	408	Taxes Other Than Income	0		0	0	0	0	
25		TOTAL EXPENSES (Excluding Income Tax)	67,341	13,429	80,771	-5,799	-26,240	-48,731	
26									
27	409 - 411	Income Taxes - Federal	-26,337	90,184	63,847		-68,307	4,460	C - 2.5
28	409 - 411	State	-5,821	19,932	14,111	-15,097		986	C - 2.5
29									
30		Net Operating income	-\$35,183	\$167,484	\$132,301	\$0	\$0	\$132,301	

**CONSUMERS ILLINOIS WATER COMPANY**

Woodhaven Water Division

Rate Case Docket No. 00-

Schedule

Page

Person Responsible:

C - 2.1

1 of 1

D. Leppert

Proposed Test Year Period: Future

**Detailed Adjustments to Operating Income****Operating Revenues**

<u>Line</u>	Description (A)	Pro Forma Present Revenue (B)	Proposed Adjustments (C)	Proposed Revenue (D)
1	Metered Residential	\$1,416	\$818	\$2,234
2	Unmetered Residential	468,111	270,326	738,437
3	Metered Commercial	13,810	7,975	21,785
4				
5	Metered Industrial	0	0	0
6				
7	Public Authorities	0	0	0
8				
9	Sales to Other Utilities	0	0	0
10	Sub-total - Tariff Revenues	\$483,337	\$279,119	\$762,456
11				
12	Public Fire Protection	0	0	0
13	Private Fire Protection	0	0	0
14				
15	Other Revenue	20,624	11,910	32,534
16				
17	Unlocated	0	0	0
18				
19	<b>TOTAL</b>	<b>\$503,961</b>	<b>\$291,029</b>	<b>\$794,990</b>

Period Reported: 2001

## Detailed Adjustments to Operating Income

Line

1	<b><u>Regulatory Commission Expense Amortization</u></b>	
2		
3	An adjustment is made to reflect a three-year amortization of rate case expense. The amount	
4	shown below represents costs allocated to the Woodhaven Water Division (see also Schedule C - 10 & C - 10.1).	
5		
6		
7		
8		
9	Outside Consultants / Witnesses	\$14,733
10		
11	Outside Legal Services	12,068
12		
13	Other Expenses	<u>24,289</u>
14		
15	Sub-total	\$51,090
16		
17	Amortization of Prior Rate Case Expense	
18	from Docket No. 99-0288	<u>11,425</u>
19		
20	Total Rate Case Cost to be Amortized	62,515
21		
22		
23	Amortization Period (3 Years)	<u>3</u>
24		
25		
26	Pro Forma Annual Rate Case Amortization Expense	\$20,838
27		
28		
29	Forecast	<u>13,012</u>
30		
31		
32		
33	Pro Forma Adjustment	<u>\$7,826</u> (WP-C1, line 17)